

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No.: 1:13-cv-388-LG-JMR
	)	
	)	
v.	)	
	)	
JUANITA PARKER;	)	
BILLY PATRICK PARKER;	)	
MISSISSIPPI DEPARTMENT OF	)	
REVENUE;	)	
MISSISSIPPI DEPARTMENT OF	)	
EMPLOYMENT SECURITY;	)	
CHANCERY CLERK OF GEORGE	)	
COUNTY;	)	
GEORGE COUNTY TAX ASSESSOR,	)	
	)	
Defendants.	)	
_____	)	

**DEFAULT JUDGMENT AGAINST JUANITA PARKER**

Defendant Juanita Parker, having failed to plead or otherwise defend this action and her default having been entered,

Now upon application of the plaintiff, the United States of America, and the declarations demonstrating that the defendant Juanita Parker is indebted to the plaintiff in the sum of \$334,241.23, as of April 1, 2014, and that the Juanita Parker is not an infant or incompetent person or in the military service of the United States,

It is hereby ORDERED, ADJUDGED AND DECREED that:

- A. Judgment is entered in favor of the United States and against Juanita Parker in the amount of \$334,241.23, plus statutory additions thereon arising subsequent to

April 1, 2014, pursuant to 26 U.S.C. §§ 6621, 6622 and 28 U.S.C. § 1961(c), until the judgment is satisfied;

- B. Pursuant to 26 U.S.C. §§ 6321 and 6322, the United States has valid, subsisting, and enforceable tax liens (as set forth in paragraphs 19-22 of the Complaint) upon all property and rights to property belonging to defendant Juanita Parker;
- C. The federal tax liens in favor of the United States have attached to the real property located at 5128 Highway 26W, Lucedale, Mississippi 39452 legally described in paragraph 11 of the Complaint, and can be foreclosed;
- D. The United States shall file within 30 days of this Order a Decree of Foreclosure and Order of Sale setting forth the terms and conditions of sale of the property.

**SO ORDERED AND ADJUDGED** this the 15<sup>th</sup> day of April, 2014.

s/ Louis Guirola, Jr.

LOUIS GUIROLA, JR.  
CHIEF U.S. DISTRICT JUDGE

Copies furnished to all counsel  
of record and the following parties:

Juanita Parker  
5128 Highway 26 W  
Lucedale, MS 39452

Billy Patrick Parker  
5128 Highway 26 W  
Lucedale, MS 39452